

**TRIPURA****GAZETTE***Published by Authority***EXTRAORDINARY ISSUE****Agartala, Monday, July 19, 2021 A. D., Asadha 28, 1943 S. E.****PART--I-- Orders and Notifications by the Government of Tripura,  
The High Court, Government Treasury etc.****GOVERNMENT OF TRIPURA  
FINANCE DEPARTMENT  
(TAXES & EXCISE)**

No.F.1-11(91)-TAX/GST/2021(PART)

Dated, Agartala, the 19th July, 2021.

**NOTIFICATION**

In exercise of the powers conferred by sub-sections (1) and (3) of section 50, sub-section (12) of section 54 and section 56 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No.9 of 2017), the State Government, on the recommendations of the Council, hereby fixes the rate of interest per annum, for the purposes of the sections as specified in column (2) of the Table below, as mentioned in the corresponding entry in column (3) of the said Table.

**Table**

Serial Number	Section	Rate of interest (in per cent)
(1)	(2)	(3)
1.	Sub-section (1) of section 50	18
2.	sub-section (3) of section 50	24
3.	sub-section (12) of section 54	6
4.	section 56	6
5.	proviso to section 56	9

Provided that the rate of interest per annum shall be as specified in column (3) of the Table given below for the period mentioned therein, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who are liable to pay tax but fail to do so for the months mentioned in the corresponding entry in column (4) of the said Table by the due date, namely:--

**Table**

Sl. No.	Class of registered persons	Rate of interest	Month / Quarter
(1)	(2)	(3)	(4)
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	Nil for first 15 days from the due date, and 9 per cent thereafter till 24 <sup>th</sup> day of June, 2020	February, 2020, March 2020, April, 2020

2.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year, whose principal place of business is in the State of Tripura	Nil till the 30 <sup>th</sup> day of June, 2020, and 9 per cent thereafter till the 30 <sup>th</sup> day of September, 2020	February, 2020
		Nil till the 5 <sup>th</sup> day of July, 2020, and 9 per cent thereafter till the 30 <sup>th</sup> day of September, 2020	March, 2020
		Nil till the 9 <sup>th</sup> day of July, 2020, and 9 per cent thereafter till the 30 <sup>th</sup> day of September, 2020	April, 2020
		Nil till the 15 <sup>th</sup> day of September, 2020, and 9 per cent thereafter till the 30 <sup>th</sup> day of September, 2020	May, 2020
		Nil till the 25 <sup>th</sup> day of September, 2020, and 9 per cent thereafter till the 30 <sup>th</sup> day of September, 2020	June, 2020
		Nil till the 29 <sup>th</sup> day of September, 2020 and 9 per cent thereafter till the 30 <sup>th</sup> day of September, 2020	July, 2020
3.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	9 per cent for the first 15 days from the due date and 18 per cent thereafter	March, 2021, April, 2021 and May, 2021

Tripura Gazette, Extraordinary Issue, July 19, 2021 A. D.

4.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under sub-section (1) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 45 days, and 18 per cent thereafter	March, 2021
		Nil for the first 15 days from the due date, 9 per cent for the next 30 days, and 18 per cent thereafter	April, 2021
		Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter	May, 2021
5.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under proviso to sub-section (1) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 45 days, and 18 per cent thereafter	March, 2021
		Nil for the first 15 days from the due date, 9 per cent for the next 30 days, and 18 per cent thereafter	April, 2021
		Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter	May, 2021
6.	Taxpayers who are liable to furnish the return as specified under sub-section (2) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 45 days, and 18 per cent thereafter	Quarter ending March, 2021.

2. This notification shall be deemed to have come into force with effect from the 18<sup>th</sup> day of May, 2021.

3. This is in supersession of this Department's notification number F.1-11(91)-TAX/GST/2017(Part-III), dated the 29<sup>th</sup> June, 2017, published in the Tripura Gazette, Extraordinary Issue, vide number 221 dated 29<sup>th</sup> June, 2017, notification number F.1-11(91)-TAX/GST/2020(Part-IV), dated the 21<sup>st</sup> May, 2020, published in the Tripura Gazette, Extraordinary Issue, vide number 1226 dated 21<sup>st</sup> May, 2020, notification number F.1-11(91)-TAX/GST/2020(Part-IV), dated the 25<sup>th</sup> September, 2020, published in the Tripura Gazette, Extraordinary Issue, vide number 1934 dated 25<sup>th</sup> September, 2020 and notification number F.1-11(91)-TAX/GST/2021, dated the 1<sup>st</sup> June, 2021, published in the Tripura Gazette, Extraordinary Issue, vide number 1002 dated 1<sup>st</sup> June, 2021.

4. Notwithstanding such supersession, any action taken under those notifications, superseded hereby, are saved and to be construed as taken under this notification.

By order of the Governor,

  
(Dr. Vishal Kumar, IAS)  
Joint Secretary  
Government of Tripura  
Finance Department